

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

September 20, 2023 at 9:00AM

In person: DSB Room 119, 150 Beavercreek Rd, Oregon City

or Online via Zoom

1. Call the C800 Board of Directors meeting to Order - Vice Chair Peter Mahuna
2. Roll Call of Partners: (19/10)
 - City of Canby
 - City of Gladstone
 - City of Lake Oswego
 - City of Milwaukie
 - City of Molalla
 - City of Oregon City
 - City of Sandy
 - City of West Linn
 - Aurora Fire District
 - Canby Fire District
 - Clackamas County Fire District #1
 - Colton Fire District
 - Estacada Fire District
 - Hoodland Fire District
 - Molalla Fire District
 - Sandy Fire District
 - Tualatin Valley Fire & Rescue
 - Clackamas County Sheriff
 - Clackamas County Health
3. *Approval of Minutes from July 19, 2023 Board Meeting - Peter Mahuna
4. Public Comment - Peter Mahuna
5. Communications (1) - Mark Buchholz
 - Letter from Secretary of State Audit Division
6. *Financial Reports for June 2023 and August 2023 - Mark Buchholz
 - Fraud update
 - FY24 Partner/Member Invoices issued
7. Committee Reports
 - Executive Committee - Peter Johnson
 - Technical Committee - Ron Polluconi
 - Citizen Accountability - Don Johnson
8. Old Business
 - Radio System Management - Ron Polluconi
 - Remaining site construction update
 - Radio Use Issues
 - Home button reprogramming
 - Streaming delay
 - 800 Voice Paging
 - DVRS update
 - Research on charges for work on the Hwy 224 sites

9. New Business

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10. Open Agenda

11. Next Board Meeting: October 18, 2023 at 9:00am

12. Adjournment

* indicates action requested

CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING

Meeting Minutes of the July 19, 2023 Meeting

This meeting was held via ZOOM.

1. C800 Board Meeting Called to Order at 0900.

2. The following were in attendance:

City of Canby: Chief Jorge Tro	Estacada Fire: Chief Ian O'Connor
City of Gladstone: Chief John Schmerber	Hoodland Fire:
City of Lake Oswego: Chief George Burke, Tina Burgess, Sue Scobert	Molalla Fire: Byron Wakefield
City of Milwaukie:	Colton Fire:
City of Molalla: Chief Chris Long	TVF&R: Eric Kennedy
City of Oregon City: Capt. Shaun Davis	Clackamas County:
City of Sandy: Chief Ernie Roberts	Clackamas County Sheriff: Capt. Richard Sheldon
City of West Linn: Chief Peter Mahuna	Clackamas County Health: Bill Conway
Aurora Fire: AC Mike Corless	CCOM: Cheryl Bledsoe, Meg Neece
Canby Fire:	WCCCA: Ron Polluconi, Mark Buchholz
Clackamas Fire: DC Phil Schneider, DC Brian Stewart	Guests:

3. Approval of Minutes – June 21, 2023 Board Meeting

Chief Corless moved and Chief O'Connor seconded. Motion passed unanimously

4. Public Comment: Chief Peter Mahuna - None

5. Communications: Mark Buchholz - None

6. Accept Financial Report for June 2023: Mark Buchholz

- Fraud and Banking Changes Update
 - i. June financials are delayed due to changing banks and will be presented at the September meeting
 - ii. 1st case of fraud had to do with someone photocopying a check and then deposited it twice. We were originally credited for both of the deposits, but later our auditor, Russ Reis who was the original receiver of the check debited it thinking it was fraudulent. We are working through this and its should get straightened out
 - iii. The 2nd case was in the month of May where there were approx. \$13k of automatic withdrawals going to 3 institutions; Discover, Apple pay and Capital One. We have filed for recovery and all of the transactions have been reversed and credited back
 - iv. New account opened with US Bank will have fraud protection. We have also instituted a check policy (for fraud prevention) and are working to get that in place

7. Committee Reports

Executive Committee: Chief Peter Mahuna - None

Technical Committee: Ron Polluconi

- Had good attendance at the meeting. No issues were brought up with issues or coverage out in the field
- There is a structural problem on a tower, engineers are calling it 'sagging'. Ron doesn't believe that there is a risk right now. He will let the group know as soon as they find out more
- There was some work at Goat Mtn. that wasn't completed. He is checking to see if this contract is open. Need to get the electrical switched over as we have had a couple of issues with reliability

Citizen Accountability: No Update

8. Old Business

- Radio System Management: Ron Polluconi
 - i. Remaining site construction update
 - TDH got started on the 11th, aggressively moving forward with construction. Concrete is going in for the building and generator
 - After the concrete goes in, they will start stacking everything. Looking to stay on the 6 week construction cycle
 - Oak Grove Butte has been offline. About 2 weeks out from getting the microwave connection back up and running
 - This takes care of the upper 224 drainage and USFS roads. This closes the loop from 224 around Timothy Lake and should have good mobile and portable coverage
 - Finished up installation of Net 1 VHF station at Goat last Friday and it is operating at a repeater. Will work to tie it to a console next
 - F4 is also up as a repeater
 - Have a fire repeater up at Timberline
 - Pano is wanting a few more sites to install cameras
 - ii. Radio Use Issues
 - Have just started PM's. Molalla PD is currently undergoing a PM cycle and should be finished up by Friday
 - A full PM cycle will take about a year to complete for the entire county
 - iii. Home Button Reprograming
 - In process of getting this finalized
 - iv. Streaming Delay
 - Have a new user interface that has been deployed and is in evaluation now. Currently max delay will be 15 mins., however we are pushing for longer
 - v. 800 Voice Paging
 - This has been released into the test side of CAD. The voice side is running for the radios and are tied into the new paging system. Will continue testing for deployment
 - vi. DVRS Update
 - Second evaluation unit is set up in Canby and have a slot ready for Hillsboro or TVFR

- Once we get feedback from all 4 and FDB gives approval, we should be able to complete both DVRS and PM updates together in one cycle

9. New Business

- FY 24 Invoicing for Partner/Member Fees
 - i. Mark highlighted the costs for the next FY as approved through the budget process
 - ii. Chief Burke asked how the T3 payments may impact the member fees. Mark explained that it will take some time to recover funds from T3, if there was overbilling. We are planning to proceed with the approved budget and will then apply credits if/when we recover any payments from T3
 - iii. Chief Burke asked about timeline for these conversations. As of right now, we don't have a timeline
 - iv. We should have a better idea of the outcome by the next meeting
 - v. Chief Roberts noted that agencies have a capital shortfall fee in their budgets, so if this money does come in, either a refund or reduction in annual fees sounds like a good plan
 - vi. Chief Schneider asked about a payment that they had made earlier. Mark let the group know that the FY24 amounts due document in the packet does not reflect any payments already made for FY24.

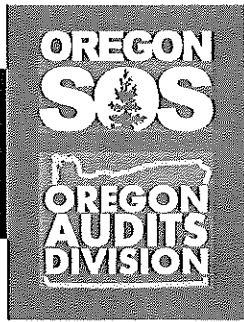
10. Open Agenda

- After advice from our council, the first step is reaching out to T3 to set up an in-person meeting to go over our findings after reviewing all the invoices. We will ask them to look into this and see how they would like to resolve the issue. It appears the invoices total beyond contract approval.
- Mark explained that it appears there were some double billings based on the documentation we have
- Chief Stewart asked what the value of the double billing could potentially be. Ron explained that it appears that we were billed for their costs in one billing and then their costs plus overhead in another billing. The overage from what has been identified is approx. \$3M
- T3 has provided documents for our review, so they should be familiar with these bills
- We will start at the lowest level and escalate as needed
- Mark discussed the goat Mtn. site lease that is quite expensive. He wanted to acknowledge Chief Tro's efforts in trying to reduce the lease amount that we are currently paying to be something much more reasonable

11. Next Board Meeting

Next meeting will be September 20, 2023 at 9:00AM Location: DSB Room 119

12. Adjournment - Meeting adjourned at 9:56 AM



LaVonne Griffin-Valade Secretary of State
Cheryl Myers Deputy Secretary of State, Tribal Liaison
Kip Memmott Audits Director

August 1, 2023

BOARD OF DIRECTORS
CLACKAMAS 800 RADIO GROUP
5900 NE PINEFARM COURT
HILLSBORO, OR 97124

The May election is complete and some of you are new to your official positions. Welcome! And many more of you are returning officials who have been serving your local government for quite some time. Thank you.

We are providing this letter to remind you of your responsibilities as a fiduciary of your local government.

As a governing official, you are a trustee of the local government and must exercise due diligence and oversight to ensure the local government is well-managed and its financial situation remains sound. As a trustee, you also carry some responsibility to ensure compliance with certain laws, rules, and grant or loan covenants.

Municipal Audit Law provides instructions for reports local governments are required to submit annually to the Secretary of State. Annual reporting is important for ensuring local governments are transparent and accountable to the public.

Under Municipal Audit Law (ORS 297.405-297.990), financial reports **must be filed each year** with the Oregon Audits Division. These annual filings must be filed either 90 or 180 days after fiscal year end and require a response to any findings reported by the independent auditor within 30 days of filing. Failure to file annual reports could result in dissolution.

Other areas of responsibility include the following:

1. Government Ethics for Public Officials – ORS 244¹
2. Public meetings and public records law – ORS 192
3. Local budget law – ORS 294
4. Procurement and contracting – ORS Chapters 279A-C
5. Deposit and Investment of public funds – ORS Chapters 294 and 295

¹ ORS – Oregon Revised Statutes

More information and resources to help you understand and comply with these statutes can be found on our website: sos.oregon.gov/muniofficial

Please contact our office if you have questions or wish to discuss any of the responsibilities or requirements outlined in this letter or on the linked site. Your role as a government official is an important one to ensure needed services are available and we appreciate your willingness to serve in this capacity.

A handwritten signature in black ink, appearing to read "Amy John", with a horizontal line extending to the right.

Amy John, CPA
Municipal Program Manager
Oregon Audits Division



LaVonne Griffin-Valade Secretary of State
Cheryl Myers Deputy Secretary of State, Tribal Liaison
Kip Memmott Audits Director

MUNICIPAL AUDIT LAW CHANGES effective January 1, 2024

You are receiving this letter because you are currently registered as a local government subject to Municipal Audit Law (ORS 297.405 - 297.990). Changes to Municipal Audit Law were enacted during the 2023 legislative session and impact all local governments.

House Bill 2110 A amended Municipal Audit Law; these changes become effective January 1, 2024. You can find more details on HB 2110 A online at

<https://olis.oregonlegislature.gov/liz/2023R1/Measures/Overview/HB2110>. Key changes are listed below.

1. Updated thresholds: Audits are required for counties and school districts and are now required for entities spending more than \$1 million annually — an increase from \$500,000. All other entities may be eligible for an audit exemption. Entities spending less than \$250,000 may be eligible to file a self-prepared report in lieu of audit.

Report Type	Thresholds as of 1/1/24
Audit	> \$1,000,000
AUP	\$250,001 - \$1,000,000
Self-Prepared	≤ \$250,000

2. Agreed Upon Procedures (AUP) reporting: Replacing review reports, AUP reporting directs auditors to perform and report results of procedures specified in the Oregon Minimum Standards (OAR 162-040). The procedures will address certain components of financial reporting, operations, and compliance.
3. Filing fees: As determined by entity spending, increased fees will range from \$40 to \$500.

Spending over	Spending Not Over	Annual Fee
\$0	\$50,000	\$40
\$50,000	\$150,000	\$80
\$150,000	\$250,000	\$150
\$250,000	\$500,000	\$250
\$500,000	\$1,000,000	\$300
\$1,000,000	\$5,000,000	\$350
\$5,000,000	\$10,000,000	\$400
\$10,000,000	\$50,000,000	\$450
\$50,000,000	-	\$500

Next Steps

The Oregon Administrative Rules and Minimum Standards for Audits and Reviews will be revised to reflect these changes in law. Specifically, the rules will be revised to (1) include a definition of expenditures that will be consistently used to determine the filing threshold and fee, and (2) replace review report guidance with AUP guidance.

Rules will be developed in cooperation with the municipalities, CPAs, and membership organizations. I encourage you to participate in the rulemaking process or provide feedback to our office directly.

Effective January 1, 2024

Changes to Municipal Audit Law are effective for fiscal years ending on or after January 1, 2024. You'll want to plan and ensure you're prepared for these changes. You can find more information on our website at sos.oregon.gov/hb2110. For timely information and notices related to rulemaking and other Municipal Audit Law topics sent directly to your email, look for the "Stay Connected" heading on the right side of our web page.

Please contact our office at 503-986-2255 if you have questions about the changes or have suggestions for revising the rules.

Thank you,



Amy John

Municipal Audit Manager
Secretary of State, Audits Division

1:20 PM

08/17/23

Accrual Basis

Clackamas 800 Radio Group

Profit & Loss Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
401-00 · Beginning Fund Balance	0.00	53,539.00	-53,539.00	0.0%
405-00 · Members Contracts	73,920.00	76,320.00	-2,400.00	96.9%
410-00 · Partners Fees	1,266,618.69	1,198,080.00	68,538.69	105.7%
420-00 · Partners Debt Service Zone Cont	0.00	0.00	0.00	0.0%
421-00 · Partner Debt Service Microwave	0.00	0.00	0.00	0.0%
430-00 · Subscriber Radio Payments	11,561.37	1,065,007.00	-1,053,445.63	1.1%
431-00 · Interest Income	72.96	500.00	-427.04	14.6%
435-00 · Lease Revenue				
435-01 · Lease Revenue from PGE	178,333.33	0.00	178,333.33	100.0%
435-00 · Lease Revenue - Other	73,148.28	92,423.00	-19,274.72	79.1%
Total 435-00 · Lease Revenue	251,481.61	92,423.00	159,058.61	272.1%
440-00 · Miscellaneous Income	0.01	350,000.00	-349,999.99	0.0%
445-00 · Additional Revenue	0.00	0.00	0.00	0.0%
450-00 · Intergovernmental-Clackamas Co	0.00	4,757,863.00	-4,757,863.00	0.0%
Total Income	1,603,654.64	7,593,732.00	-5,990,077.36	21.1%
Gross Profit	1,603,654.64	7,593,732.00	-5,990,077.36	21.1%
Expense				
605-00 · Site Rental	234,650.71	263,147.00	-28,496.29	89.2%
610-00 · Fuel/Generators	8,752.92	25,000.00	-16,247.08	35.0%
615-00 · HVAC Maintenance	15,303.95	60,000.00	-44,696.05	25.5%
620-00 · Landscape Maintenance	29,228.31	20,000.00	9,228.31	146.1%
621-00 · Office Supplies	161.82	900.00	-738.18	18.0%
622-00 · Bad Debt Expense	0.00	0.00	0.00	0.0%
625-00 · Generator Maintenance	5,953.53	25,000.00	-19,046.47	23.8%
630-00 · UPS Maintenance	5,558.98	4,000.00	1,558.98	139.0%
635-00 · Battery Maintenance	4,226.40	5,000.00	-773.60	84.5%
640-00 · Building Maintenance	28,432.98	10,000.00	18,432.98	284.3%
645-00 · Insurance	66,218.00	78,000.00	-11,782.00	84.9%
650-00 · Utilities	108,332.55	105,000.00	3,332.55	103.2%
655-00 · Consultant Services	5,300.00	35,000.00	-29,700.00	15.1%
657-00 · Regional Radio Expense	0.00	0.00	0.00	0.0%
660-00 · WCCCA System Fees	963,181.00	963,181.00	0.00	100.0%
665-00 · Radio Maintenance Fees	11,819.61	35,000.00	-23,180.39	33.8%
667-00 · Radio Replacement Project	0.00	0.00	0.00	0.0%
668-00 · Fire Sta Alerting Oper. Expense	0.00	95,000.00	-95,000.00	0.0%
670-00 · Legal Services	4,785.00	2,000.00	2,785.00	239.3%
675-00 · Financial Services	18,063.00	7,800.00	10,263.00	231.6%
680-00 · Audit Fees	10,085.00	7,500.00	2,585.00	134.5%
685-00 · Miscellaneous Expenses	23,995.40	5,000.00	18,995.40	479.9%
686-00 · Meeting Expenses	167.50	1,000.00	-832.50	16.8%
703-00 · Capital Outlay				
703-01 · Buildings & Land Improvement				
703-011 · Land Improvement	124,109.51	0.00	124,109.51	100.0%
703-012 · Building	46,279.52	0.00	46,279.52	100.0%
703-013 · Tower	15,803.52	0.00	15,803.52	100.0%
703-014 · Generator	4,100.00			
Total 703-01 · Buildings & Land Improvement	190,292.55	0.00	190,292.55	100.0%
703-02 · Radio Backbone				
703-021 · Simulcast / Master Site	64,267.06	0.00	64,267.06	100.0%
703-022 · Subscriber Radios	4,891.98	0.00	4,891.98	100.0%
703-023 · Console Equipment	10,285.00	0.00	10,285.00	100.0%
703-024 · Paging	21,233.60	0.00	21,233.60	100.0%
Total 703-02 · Radio Backbone	100,677.64	0.00	100,677.64	100.0%
703-03 · Equipment				
703-031 · Security System	4,281.31	0.00	4,281.31	100.0%
703-032 · DC Power	19,439.38	0.00	19,439.38	100.0%
703-034 · Microwave	7,565.50	0.00	7,565.50	100.0%
703-035 · Test Equipment	14,835.68	0.00	14,835.68	100.0%
Total 703-03 · Equipment	46,121.87	0.00	46,121.87	100.0%
703-00 · Capital Outlay - Other	0.00	5,822,870.00	-5,822,870.00	0.0%
Total 703-00 · Capital Outlay	337,092.06	5,822,870.00	-5,485,777.94	5.8%

These financial statements omit all disclosures required by accounting principles generally accepted in the United States of America. Management has not recorded current capital assets, accumulated depreciation, depreciation expense, certain receivables and leases under GASB-87, which is a known departure from accounting principles generally accepted in the United States of America. In addition, these statements omit the statement of cash flows, which is a known departure from accounting principles generally accepted in the United States of America. These financial statements have not been subjected to an audit, review, or compilation engagement, and therefore no assurance is provided.

1:20 PM

08/17/23

Accrual Basis

Clackamas 800 Radio Group
Profit & Loss Budget vs. Actual
 July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
800-00 · Operating Contingency	0.00	0.00	0.00	0.0%
999-00 · Unappropriated End Fund Bal	0.00	23,333.00	-23,333.00	0.0%
Total Expense	1,881,308.72	7,593,731.00	-5,712,422.28	24.8%
Net Ordinary Income	-277,654.08	1.00	-277,655.08	-27,765,408.0%
Net Income	-277,654.08	1.00	-277,655.08	-27,765,408.0%

These financial statements omit all disclosures required by accounting principles generally accepted in the United States of America. Management has not recorded current capital assets, accumulated depreciation, depreciation expense, certain receivables and leases under GASB-87, which is a known departure from accounting principles generally accepted in the United States of America. In addition, these statements omit the statement of cash flows, which is a known departure from accounting principles generally accepted in the United States of America. These financial statements have not been subjected to an audit, review, or compilation engagement, and therefore no assurance is provided.

1:21 PM

08/17/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

June 2023

Type	Date	Num	Name	Memo	Class	Amount	Balance
Ordinary Income/Expense							
Income							
410-00 · Partners Fees							
Invoice	06/01/2023	24-100	Sandy Fire	Budget overrun cost sharing li...		51,474.00	51,474.00
Total 410-00 · Partners Fees						51,474.00	51,474.00
431-00 · Interest Income							
Deposit	06/30/2023			Interest		5.56	5.56
Total 431-00 · Interest Income						5.56	5.56
435-00 · Lease Revenue							
435-01 · Lease Revenue from PGE							
General Journal	06/30/2023	AJE 59		To record as income the curr...		178,333.33	178,333.33
Total 435-01 · Lease Revenue from PGE						178,333.33	178,333.33
Total 435-00 · Lease Revenue						178,333.33	178,333.33
Total Income						229,812.89	229,812.89
Gross Profit						229,812.89	229,812.89
Expense							
605-00 · Site Rental							
General Journal	06/01/2023	AJE 40		To record pre-paid June rent ...		1,395.00	1,395.00
Bill	06/16/2023	INV02...	WCCCA	Lile SI-541577		1,353.60	2,748.60
Total 605-00 · Site Rental						2,748.60	2,748.60
615-00 · HVAC Maintenance							
Bill	06/09/2023	4266A	Power Systems Plus	Labor		282.00	282.00
Bill	06/09/2023	4266A	Power Systems Plus	Parts: water pump bypass cap		150.00	432.00
Bill	06/09/2023	4266A	Power Systems Plus	Trip fee		132.00	564.00
Bill	06/20/2023	185339	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	934.00
Bill	06/26/2023	185506	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	1,304.00
Bill	06/26/2023	185507	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	1,674.00
Bill	06/28/2023	185593	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	2,044.00
Bill	06/28/2023	185599	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	2,414.00
Bill	06/28/2023	185600	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	2,784.00
Bill	06/28/2023	185601	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	3,154.00
Bill	06/30/2023	185707	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	3,524.00
Bill	06/30/2023	185712	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	3,894.00
Bill	06/30/2023	185759	Hunter-Davison, Inc.	Preventative maintenance on ...		788.25	4,682.25
Bill	06/30/2023	185774	Hunter-Davison, Inc.	Preventative maintenance on ...		370.00	5,052.25
Total 615-00 · HVAC Maintenance						5,052.25	5,052.25
635-00 · Battery Maintenance							
Bill	06/29/2023	66955-1	Auto Battery & Electric	INT Battery		4,226.40	4,226.40
Total 635-00 · Battery Maintenance						4,226.40	4,226.40
640-00 · Building Maintenance							
Bill	06/01/2023	INV# 1...	Advanced Glass Technologies	Red Soils Window Film		875.00	875.00
Bill	06/01/2023	Inv# 14...	BlueAlly	FortiWifi Red Soils Storage		447.30	1,322.30
Total 640-00 · Building Maintenance						1,322.30	1,322.30
650-00 · Utilities							
Check	06/01/2023	EFT	PGE			290.11	290.11
Check	06/01/2023	EFT	PGE			385.22	675.33
Check	06/02/2023	EFT	PGE			32.96	708.29
Check	06/02/2023	EFT	PGE			648.32	1,356.61
Check	06/05/2023	EFT	PGE			317.59	1,674.20
General Journal	06/05/2023	AJE 64		ACCOUNT# 3508 Per bank s...		-317.59	1,356.61
Check	06/05/2023	EFT	PGE			317.59	1,674.20
Check	06/06/2023	EFT	PGE			311.91	1,986.11
Check	06/06/2023	EFT	PGE			400.27	2,386.38
General Journal	06/06/2023	AJE 66		ACCOUNT# 3508 Per bank s...		-712.18	1,674.20
Check	06/06/2023	EFT	PGE			311.91	1,986.11
Check	06/06/2023	EFT	PGE			400.27	2,386.38
Check	06/07/2023	EFT	PGE			415.68	2,802.06
Check	06/14/2023	EFT	NW Natural			16.60	2,818.66
Check	06/14/2023	EFT	Comcast			178.30	2,996.96
Total 650-00 · Utilities						2,996.96	2,996.96
655-00 · Consultant Services							
Bill	06/30/2023	CIWD-...	Consistent Image Web Design	Monthly web maintenance - J...		100.00	100.00
Total 655-00 · Consultant Services						100.00	100.00
670-00 · Legal Services							
Bill	06/30/2023	13468	Northwest Local Government Legal ...	Legal services		1,210.00	1,210.00
Total 670-00 · Legal Services						1,210.00	1,210.00
675-00 · Financial Services							
Bill	06/30/2023	164554	Talbot, Korvola & Warwick, LLP	June monthly bookkeeping		550.00	550.00
Bill	06/30/2023	164554	Talbot, Korvola & Warwick, LLP	Add'l time related to fraud; EI...		126.00	676.00
Check	06/30/2023			Service Charge		20.00	696.00
Total 675-00 · Financial Services						696.00	696.00

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1:21 PM

08/17/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

June 2023

Type	Date	Num	Name	Memo	Class	Amount	Balance
685-00 · Miscellaneous Expenses							
General Journal	06/05/2023	AJE 57		FRAUD - Bank account EFT ...		298.91	298.91
General Journal	06/05/2023	AJE 58		FRAUD - Bank account EFT ...		1,339.00	1,637.91
General Journal	06/05/2023	AJE 53R		Reverse of GJE AJE 53 -- FR...		-849.00	788.91
General Journal	06/06/2023	AJE 57R		Reverse of GJE AJE 57 -- FR...		-298.91	490.00
General Journal	06/06/2023	AJE 58R		Reverse of GJE AJE 58 -- FR...		-1,339.00	-849.00
Bill	06/06/2023	10671...	Oregonian Media Group	Public mtg notice		59.96	-789.04
Bill	06/23/2023	INV02...	WCCCA	VU Meter Costs - Dec/Jan		46.18	-742.86
Bill	06/23/2023	INV02...	WCCCA	VU Meter Costs - Jan/Feb		40.53	-702.33
Bill	06/23/2023	INV02...	WCCCA	VU Meter Costs - Apr/May/June		496.20	-206.13
Total 685-00 · Miscellaneous Expenses						-206.13	-206.13
703-00 · Capital Outlay							
703-01 · Buildings & Land Improvement							
703-011 · Land Improvement							
Bill	06/19/2023	C800-2...	Bryce Foster	Construction project support	22 Whale Head	600.00	600.00
Total 703-011 · Land Improvement						600.00	600.00
Total 703-01 · Buildings & Land Improvement						600.00	600.00
Total 703-00 · Capital Outlay						600.00	600.00
Total Expense						18,746.38	18,746.38
Net Ordinary Income						211,066.51	211,066.51
Net Income						211,066.51	211,066.51

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1:28 PM

08/17/23

Accrual Basis

Clackamas 800 Radio Group

Trial Balance

As of June 30, 2023

	Jun 30, 23	
	Debit	Credit
115-00 · Cash/Checking Account	699,391.42	
11000 · Accounts Receivable	90,528.86	
12000 · Undeposited Funds	41,716.36	
150-00 · Prepaid Expenses	1,879.92	
160-00 · Buildings and Towers	51,236,022.15	
165-00 · Radio Backbone	15,573,723.80	
166-00 · Equipment	8,719,412.00	
175-00 · Accumulated Depreciation		13,650,513.50
190-00 · Leased Assets	5,041,399.00	
195-00 · Accumulated Amortization		228,252.00
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00	
201-00 · Accounts Payable		54,621.62
290-00 · Operating Lease < 1 year		138,523.00
280-00 · Prepaid Lease Income		1,887,361.11
295-00 · Operating Lease > 1 year		4,772,510.00
310-00 · Investment in Fixed Assets		53,862,036.66
320-00 · Retained Earnings, Prior		13,169,525.70
405-00 · Members Contracts		73,920.00
410-00 · Partners Fees		1,266,618.69
430-00 · Subscriber Radio Payments		11,561.37
431-00 · Interest Income		72.96
435-00 · Lease Revenue		73,148.28
435-01 · Lease Revenue from PGE		178,333.33
440-00 · Miscellaneous Income		0.01
605-00 · Site Rental	234,650.71	
610-00 · Fuel/Generators	8,752.92	
615-00 · HVAC Maintenance	15,303.95	
620-00 · Landscape Maintenance	29,228.31	
621-00 · Office Supplies	161.82	
625-00 · Generator Maintenance	5,953.53	
630-00 · UPS Maintenance	5,558.98	
635-00 · Battery Maintenance	4,226.40	
640-00 · Building Maintenance	28,432.98	
645-00 · Insurance	66,218.00	
650-00 · Utilities	108,332.55	
655-00 · Consultant Services	5,300.00	
660-00 · WCCCA System Fees	963,181.00	
665-00 · Radio Maintenance Fees	11,819.61	
670-00 · Legal Services	4,785.00	
675-00 · Financial Services	18,063.00	
680-00 · Audit Fees	10,085.00	
685-00 · Miscellaneous Expenses	23,995.40	
686-00 · Meeting Expenses	167.50	
703-011 · Land Improvement	124,109.51	
703-012 · Building	46,279.52	
703-013 · Tower	15,803.52	
703-014 · Generator	4,100.00	
703-021 · Simulcast / Master Site	64,267.06	
703-022 · Subscriber Radios	4,891.98	
703-023 · Console Equipment	10,285.00	
703-024 · Paging	21,233.60	
703-031 · Security System	4,281.31	
703-032 · DC Power	19,439.38	
703-034 · Microwave	7,565.50	
703-035 · Test Equipment	14,835.68	
TOTAL	89,366,998.23	89,366,998.23

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Clackamas 800 Radio Group

Balance Sheet

As of June 30, 2023

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
115-00 · Cash/Checking Account	699,391.42
Total Checking/Savings	699,391.42
Accounts Receivable	
11000 · Accounts Receivable	90,528.86
Total Accounts Receivable	90,528.86
Other Current Assets	
12000 · Undeposited Funds	41,716.36
150-00 · Prepaid Expenses	1,879.92
Total Other Current Assets	43,596.28
Total Current Assets	833,516.56
Fixed Assets	
160-00 · Buildings and Towers	51,236,022.15
165-00 · Radio Backbone	15,573,723.80
166-00 · Equipment	8,719,412.00
175-00 · Accumulated Depreciation	-13,650,513.50
190-00 · Leased Assets	
195-00 · Accumulated Amortization	-228,252.00
190-00 · Leased Assets - Other	5,041,399.00
Total 190-00 · Leased Assets	4,813,147.00
Total Fixed Assets	66,691,791.45
Other Assets	
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00
Total Other Assets	6,081,616.00
TOTAL ASSETS	73,606,924.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201-00 · Accounts Payable	54,621.62
Total Accounts Payable	54,621.62
Other Current Liabilities	
290-00 · Operating Lease < 1 year	138,523.00
Total Other Current Liabilities	138,523.00
Total Current Liabilities	193,144.62
Long Term Liabilities	
280-00 · Prepaid Lease Income	1,887,361.11
295-00 · Operating Lease > 1 year	4,772,510.00
Total Long Term Liabilities	6,659,871.11
Total Liabilities	6,853,015.73
Equity	
310-00 · Investment in Fixed Assets	53,862,036.66
320-00 · Retained Earnings, Prior	13,169,525.70
Net Income	-277,654.08
Total Equity	66,753,908.28
TOTAL LIABILITIES & EQUITY	73,606,924.01

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1:25 PM
08/17/23

Clackamas 800 Radio Group
A/R Aging Detail
As of June 30, 2023

	Type	Date	Num	Name	Due Date	Aging	Open Balance
Current							
Total Current							
1 - 30							
	Invoice	06/01/2023	24-100	Sandy Fire	06/01/2023	29	17,255.00
Total 1 - 30							17,255.00
31 - 60							
Total 31 - 60							
61 - 90							
Total 61 - 90							
> 90							
	Credit Memo	05/19/2022	2019-2064	Wilsonville - PW / Transit	05/19/2022	407	-2,727.77
	Credit Memo	05/27/2022	2019-2061	Clackamas County Community College	05/25/2022	401	-675.18
	Invoice	06/01/2022	2019-2069	Colton Fire	06/01/2022	394	18,348.55
	Credit Memo	06/01/2022	2019-2072	Molalla RFPD	06/01/2022	394	-50,861.31
	Invoice	06/08/2022	2019-2039	Hoodland Fire District	06/08/2022	387	121,671.66
	Invoice	07/01/2022	22-106	Colton Fire	07/01/2022	364	20,640.00
	Payment	07/01/2022	120213592	KATU			-2.09
	Credit Memo	12/12/2022	22-155	Molalla RFPD	12/12/2022	200	-33,120.00
Total > 90							73,273.86
TOTAL							90,528.86

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10:15 AM

09/13/23

Accrual Basis

Clackamas 800 Radio Group

Profit & Loss Budget vs. Actual

July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
401-00 · Beginning Fund Balance	0.00	-1,141,177.00	1,141,177.00	0.0%
405-00 · Members Contracts	223,709.00	226,914.00	-3,205.00	98.6%
410-00 · Partners Fees	2,565,390.00	1,476,864.00	1,088,526.00	173.7%
430-00 · Subscriber Radio Payments	0.00	0.00	0.00	0.0%
431-00 · Interest Income	650.97	100.00	550.97	651.0%
435-00 · Lease Revenue				
435-01 · Lease Revenue from PGE	0.00	178,333.00	-178,333.00	0.0%
435-00 · Lease Revenue - Other	0.00	89,177.00	-89,177.00	0.0%
Total 435-00 · Lease Revenue	0.00	267,510.00	-267,510.00	0.0%
440-00 · Miscellaneous Income	13,817.02	2,900,000.00	-2,886,182.98	0.5%
445-00 · Additional Revenue	0.00	1,140,000.00	-1,140,000.00	0.0%
Total Income	2,803,566.99	4,870,211.00	-2,066,644.01	57.6%
Gross Profit	2,803,566.99	4,870,211.00	-2,066,644.01	57.6%
Expense				
605-00 · Site Rental	4,468.03	311,300.00	-306,831.97	1.4%
610-00 · Fuel/Generators	4,382.81	25,000.00	-20,617.19	17.5%
615-00 · HVAC Maintenance	5,241.89	50,000.00	-44,758.11	10.5%
620-00 · Landscape Maintenance	17,432.00	20,000.00	-2,568.00	87.2%
621-00 · Office Supplies	0.00	900.00	-900.00	0.0%
625-00 · Generator Maintenance	0.00	25,000.00	-25,000.00	0.0%
630-00 · UPS Maintenance	0.00	4,000.00	-4,000.00	0.0%
635-00 · Battery Maintenance	0.00	5,000.00	-5,000.00	0.0%
640-00 · Building Maintenance	0.00	10,000.00	-10,000.00	0.0%
645-00 · Insurance	0.00	70,000.00	-70,000.00	0.0%
650-00 · Utilities	25,398.24	105,000.00	-79,601.76	24.2%
655-00 · Consultant Services	200.00	35,000.00	-34,800.00	0.6%
660-00 · WCCCA System Fees	270,040.50	1,080,162.00	-810,121.50	25.0%
665-00 · Radio Maintenance Fees				
665-01 · Radio Maintenance Service	7,384.40			
665-00 · Radio Maintenance Fees - Other	0.00	35,000.00	-35,000.00	0.0%
Total 665-00 · Radio Maintenance Fees	7,384.40	35,000.00	-27,615.60	21.1%
668-00 · Fire Sta Alerting Oper. Expense	0.00	92,500.00	-92,500.00	0.0%
670-00 · Legal Services	330.00	3,000.00	-2,670.00	11.0%
675-00 · Financial Services	3,294.97	9,600.00	-6,305.03	34.3%
680-00 · Audit Fees	0.00	7,500.00	-7,500.00	0.0%
685-00 · Miscellaneous Expenses	0.00	5,000.00	-5,000.00	0.0%
686-00 · Meeting Expenses	0.00	1,000.00	-1,000.00	0.0%
703-00 · Capital Outlay				
703-01 · Buildings & Land Improvement				
703-011 · Land Improvement	3,779.46	0.00	3,779.46	100.0%
703-012 · Building	0.00	0.00	0.00	0.0%
703-013 · Tower	0.00	0.00	0.00	0.0%
703-014 · Generator	3,506.30			
Total 703-01 · Buildings & Land Improvement	7,285.76	0.00	7,285.76	100.0%
703-02 · Radio Backbone				
703-021 · Simulcast / Master Site	0.00	0.00	0.00	0.0%
703-022 · Subscriber Radios	0.00	0.00	0.00	0.0%
703-023 · Console Equipment	0.00	0.00	0.00	0.0%
703-024 · Paging	0.00	0.00	0.00	0.0%
Total 703-02 · Radio Backbone	0.00	0.00	0.00	0.0%
703-03 · Equipment				
703-031 · Security System	0.00	0.00	0.00	0.0%
703-032 · DC Power	0.00	0.00	0.00	0.0%
703-034 · Microwave	0.00	0.00	0.00	0.0%
703-035 · Test Equipment	0.00	0.00	0.00	0.0%
Total 703-03 · Equipment	0.00	0.00	0.00	0.0%
703-00 · Capital Outlay - Other	0.00	4,422,533.00	-4,422,533.00	0.0%
Total 703-00 · Capital Outlay	7,285.76	4,422,533.00	-4,415,247.24	0.2%

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10:15 AM

09/13/23

Accrual Basis

Clackamas 800 Radio Group
Profit & Loss Budget vs. Actual
 July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
800-00 · Operating Contingency	0.00	50,000.00	-50,000.00	0.0%
Total Expense	345,458.60	6,367,495.00	-6,022,036.40	5.4%
Net Ordinary Income	2,458,108.39	-1,497,284.00	3,955,392.39	-164.2%
Net Income	2,458,108.39	-1,497,284.00	3,955,392.39	-164.2%

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10:15 AM

09/13/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

August 2023

Type	Date	Num	Name	Memo	Class	Amount	Balance
Ordinary Income/Expense							
Income							
431-00 · Interest Income							
Deposit	08/31/2023			Interest		521.24	521.24
Total 431-00 · Interest Income						521.24	521.24
Total Income						521.24	521.24
Gross Profit						521.24	521.24
Expense							
605-00 · Site Rental							
General Journal	08/01/2023	AJE 61		To record pre-paid August re...		1,395.00	1,395.00
Total 605-00 · Site Rental						1,395.00	1,395.00
615-00 · HVAC Maintenance							
Bill	08/01/2023	185340	Hunter-Davissou, Inc.	Preventative Maintenance - M...		370.00	370.00
Bill	08/01/2023	185341	Hunter-Davissou, Inc.	Preventative Maintenance - P...		370.00	740.00
Bill	08/01/2023	185342	Hunter-Davissou, Inc.	Preventative Maintenance - Li...		370.00	1,110.00
Bill	08/01/2023	185343	Hunter-Davissou, Inc.	Preventative Maintenance - D...		370.00	1,480.00
Bill	08/01/2023	185349	Hunter-Davissou, Inc.	Preventative Maintenance - M...		370.00	1,850.00
Bill	08/01/2023	185489	Hunter-Davissou, Inc.	Preventative Maintenance - D...		370.00	2,220.00
Bill	08/01/2023	185490	Hunter-Davissou, Inc.	Preventative Maintenance - S...		370.00	2,590.00
Bill	08/01/2023	185491	Hunter-Davissou, Inc.	Preventative Maintenance - S...		370.00	2,960.00
Bill	08/01/2023	185492	Hunter-Davissou, Inc.	Preventative Maintenance - H...		370.00	3,330.00
Bill	08/01/2023	185677	Hunter-Davissou, Inc.	Preventative Maintenance - G...		370.00	3,700.00
Bill	08/31/2023	187414	Hunter-Davissou, Inc.	Preventative Maintenance - ...		340.00	4,040.00
Bill	08/31/2023	187414	Hunter-Davissou, Inc.	Adjustment to Scope One		200.00	4,240.00
Total 615-00 · HVAC Maintenance						4,240.00	4,240.00
620-00 · Landscape Maintenance							
Bill	08/21/2023	23060	Prodan Construction LLC	Bollards installed and repairs ...		3,392.00	3,392.00
Bill	08/21/2023	23061	Prodan Construction LLC	Bollard install and barbed wir...		2,664.00	6,056.00
Bill	08/21/2023	23061	Prodan Construction LLC	Additional rental cost (vacuu...		336.00	6,392.00
Bill	08/21/2023	23062	Prodan Construction LLC	Road brush clearing - Lenhart		1,250.00	7,642.00
Bill	08/21/2023	23062	Prodan Construction LLC	Road brush clearing - Memal...		2,050.00	9,692.00
Bill	08/28/2023	230496	Smart Services PDX	Maintenance on 18 sites: wee...		7,740.00	17,432.00
Total 620-00 · Landscape Maintenance						17,432.00	17,432.00
650-00 · Utilities							
Check	08/02/2023	EFT	PGE			90.58	90.58
Check	08/02/2023	EFT	PGE			827.49	918.07
Check	08/02/2023	EFT	PGE			1,362.98	2,281.05
Check	08/02/2023	EFT	PGE			1,733.46	4,014.51
Check	08/03/2023	EFT	Canby Utility	190236		177.27	4,191.78
Check	08/07/2023	EFT	NW Natural			48.20	4,239.98
Check	08/18/2023	EFT	PGE			137.36	4,377.34
Check	08/18/2023	EFT	PGE			155.64	4,532.98
Check	08/18/2023	EFT	PGE			280.31	4,813.29
Check	08/18/2023	EFT	PGE			350.56	5,163.85
Check	08/18/2023	EFT	PGE			373.21	5,537.06
Check	08/18/2023	EFT	PGE			375.88	5,912.94
Check	08/18/2023	EFT	PGE			403.69	6,316.63
Check	08/18/2023	EFT	PGE			464.02	6,780.65
Check	08/18/2023	EFT	PGE			604.85	7,385.50
Check	08/18/2023	EFT	PGE			746.77	8,132.27
Check	08/21/2023	EFT	PGE			90.98	8,223.25
Check	08/21/2023	EFT	PGE			102.23	8,325.48
Check	08/21/2023	EFT	PGE			351.03	8,676.51
Check	08/21/2023	EFT	PGE			351.29	9,027.80
Check	08/21/2023	EFT	PGE			570.69	9,598.49
Bill	08/21/2023	July-Sept	Comcast	Service at: 2200 Kaen Rd., O...		547.54	10,146.03
Check	08/22/2023	EFT	PGE			151.17	10,297.20
Check	08/22/2023	EFT	PGE			350.95	10,648.15
Check	08/22/2023	EFT	PGE			377.32	11,025.47
Check	08/24/2023	EFT	PGE			12.82	11,038.29
Check	08/25/2023	EFT	Canby Utility	190236		174.17	11,212.46
Total 650-00 · Utilities						11,212.46	11,212.46
655-00 · Consultant Services							
Bill	08/31/2023	CIWD-...	Consistent Image Web Design	Monthly Web Maintenance - ...		100.00	100.00
Total 655-00 · Consultant Services						100.00	100.00
665-00 · Radio Maintenance Fees							
665-01 · Radio Maintenance Service							
Bill	08/31/2023	220333	IES Communications	3 Year Camera License rene...		7,384.40	7,384.40
Total 665-01 · Radio Maintenance Service						7,384.40	7,384.40
Total 665-00 · Radio Maintenance Fees						7,384.40	7,384.40
670-00 · Legal Services							
Bill	08/31/2023	13495	Northwest Local Government Legal ...	Analysis and response to em...		330.00	330.00
Total 670-00 · Legal Services						330.00	330.00

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10:15 AM

09/13/23

Clackamas 800 Radio Group Profit & Loss Detail

Accrual Basis

August 2023

Type	Date	Num	Name	Memo	Class	Amount	Balance
675-00 · Financial Services							
Check	08/14/2023			Analysis Service Charge		83.39	83.39
Bill	08/31/2023	164759	Talbot, Korvola & Warwick, LLP	August monthly bookkeeping		550.00	633.39
Bill	08/31/2023	164759	Talbot, Korvola & Warwick, LLP	Additional time spent on rese...		1,035.00	1,668.39
Total 675-00 · Financial Services						1,668.39	1,668.39
703-00 · Capital Outlay							
703-01 · Buildings & Land Improvement							
703-011 · Land Improvement							
Bill	08/11/2023	C800-2...	Bryce Foster	Project Support		3,300.00	3,300.00
Bill	08/11/2023	C800-2...	Bryce Foster	Mileage		479.46	3,779.46
Total 703-011 · Land Improvement						3,779.46	3,779.46
Total 703-01 · Buildings & Land Improvement						3,779.46	3,779.46
Total 703-00 · Capital Outlay						3,779.46	3,779.46
Total Expense						47,541.71	47,541.71
Net Ordinary Income						-47,020.47	-47,020.47
Net Income						-47,020.47	-47,020.47

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10:16 AM

09/13/23

Accrual Basis

Clackamas 800 Radio Group

Trial Balance

As of August 31, 2023

	Aug 31, 23	
	Debit	Credit
115-00 · Cash/Checking Account	1,140,659.98	
11000 · Accounts Receivable	1,816,256.71	
120-00 · Member Fees Receivable	0.00	
12000 · Undeposited Funds	314,090.00	
150-00 · Prepaid Expenses	1,395.04	
160-00 · Buildings and Towers	51,236,022.15	
165-00 · Radio Backbone	15,573,723.80	
166-00 · Equipment	8,719,412.00	
167-00 · Work In Progress	0.00	
169-00 · CIP	0.00	
175-00 · Accumulated Depreciation		13,650,513.50
190-00 · Leased Assets	5,041,399.00	
195-00 · Accumulated Amortization		228,252.00
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00	
201-00 · Accounts Payable		35,398.40
201-02 · Other Accounts Payable	0.00	
202-00 · Partner Prepayment	0.00	
210-00 · Reimb due Clackamas County	0.00	
250-00 · N/P - CCB (Microwave)	0.00	
290-00 · Operating Lease < 1 year		138,523.00
280-00 · Prepaid Lease Income		1,887,361.11
295-00 · Operating Lease > 1 year		4,772,510.00
300-00 · Fund Balance	0.00	
300-01 · GLTDAG	0.00	
310-00 · Investment in Fixed Assets		53,862,036.66
320-00 · Retained Earnings, Prior		12,891,871.62
405-00 · Members Contracts		223,709.00
410-00 · Partners Fees		2,565,390.00
431-00 · Interest Income		650.97
440-00 · Miscellaneous Income		13,817.02
605-00 · Site Rental	4,468.03	
610-00 · Fuel/Generators	4,382.81	
615-00 · HVAC Maintenance	5,241.89	
620-00 · Landscape Maintenance	17,432.00	
650-00 · Utilities	25,398.24	
655-00 · Consultant Services	200.00	
660-00 · WCCCA System Fees	270,040.50	
665-01 · Radio Maintenance Service	7,384.40	
670-00 · Legal Services	330.00	
675-00 · Financial Services	3,294.97	
703-011 · Land Improvement	3,779.46	
703-014 · Generator	3,506.30	
TOTAL	90,270,033.28	90,270,033.28

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Clackamas 800 Radio Group

Balance Sheet

As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
115-00 · Cash/Checking Account	1,140,659.98
Total Checking/Savings	1,140,659.98
Accounts Receivable	
11000 · Accounts Receivable	1,816,256.71
Total Accounts Receivable	1,816,256.71
Other Current Assets	
12000 · Undeposited Funds	314,090.00
150-00 · Prepaid Expenses	1,395.04
Total Other Current Assets	315,485.04
Total Current Assets	3,272,401.73
Fixed Assets	
160-00 · Buildings and Towers	51,236,022.15
165-00 · Radio Backbone	15,573,723.80
166-00 · Equipment	8,719,412.00
175-00 · Accumulated Depreciation	-13,650,513.50
190-00 · Leased Assets	
195-00 · Accumulated Amortization	-228,252.00
190-00 · Leased Assets - Other	5,041,399.00
Total 190-00 · Leased Assets	4,813,147.00
Total Fixed Assets	66,691,791.45
Other Assets	
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00
Total Other Assets	6,081,616.00
TOTAL ASSETS	76,045,809.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201-00 · Accounts Payable	35,398.40
Total Accounts Payable	35,398.40
Other Current Liabilities	
290-00 · Operating Lease < 1 year	138,523.00
Total Other Current Liabilities	138,523.00
Total Current Liabilities	173,921.40
Long Term Liabilities	
280-00 · Prepaid Lease Income	1,887,361.11
295-00 · Operating Lease > 1 year	4,772,510.00
Total Long Term Liabilities	6,659,871.11
Total Liabilities	6,833,792.51
Equity	
310-00 · Investment in Fixed Assets	53,862,036.66
320-00 · Retained Earnings, Prior	12,891,871.62
Net Income	2,458,108.39
Total Equity	69,212,016.67
TOTAL LIABILITIES & EQUITY	76,045,809.18

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10:18 AM

09/13/23

Clackamas 800 Radio Group

A/R Aging Detail

As of August 31, 2023

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Total Current						
1 - 30						
Total 1 - 30						
31 - 60						
Payment	07/28/2023	120251173	KATU			-1,951.41
Total 31 - 60						-1,951.41
61 - 90						
Invoice	07/01/2023	24-102	Aurora Fire District	07/01/2023	61	81,546.00
Invoice	07/01/2023	24-103	Canby FD	07/01/2023	61	135,194.00
Invoice	07/01/2023	24-105	American Medical Response	07/01/2023	61	37,178.00
Invoice	07/01/2023	24-106	Clackamas County Sheriff	07/01/2023	61	480,109.00
Invoice	07/01/2023	24-107	Clackamas County FD #1	07/01/2023	61	255,857.00
Invoice	07/01/2023	24-108	Colton Fire	07/01/2023	61	58,715.00
Invoice	07/01/2023	24-109	Estacada RFD	07/01/2023	61	76,888.00
Invoice	07/01/2023	24-110	City of Gladstone - Fire	07/01/2023	61	31,793.00
Invoice	07/01/2023	24-111	City of Gladstone - Police	07/01/2023	61	55,919.00
Invoice	07/01/2023	24-112	Hoodland Fire District	07/01/2023	61	120,226.00
Invoice	07/01/2023	24-119	Tualatin Valley Fire & Rescue	07/01/2023	61	41,939.00
Invoice	07/01/2023	24-124	Clackamas County - Code Enforcement	07/01/2023	61	3,846.00
Invoice	07/01/2023	24-125	Clackamas County - Community Corrections	07/01/2023	61	32,050.00
Invoice	07/01/2023	24-126	Clackamas County - District Attorney	07/01/2023	61	1,923.00
Invoice	07/01/2023	24-127	Clackamas County Dog Services	07/01/2023	61	3,205.00
Invoice	07/01/2023	24-128	Clackamas County - Juvenile Dept	07/01/2023	61	3,205.00
Invoice	07/01/2023	24-129	Clackamas County - Medical Examiner	07/01/2023	61	2,564.00
Invoice	07/01/2023	24-130	Clackamas County - Transportation Eng	07/01/2023	61	19,230.00
Invoice	07/01/2023	24-132	Happy Valley	07/01/2023	61	10,256.00
Invoice	07/01/2023	24-138	Canby Police	07/01/2023	61	46,175.00
Invoice	07/01/2023	24-139	Oregon City Police	07/01/2023	61	66,023.00
Invoice	07/01/2023	24-140	Oregon City Police	07/01/2023	61	76,454.00
Total 61 - 90						1,640,295.00
> 90						
Invoice	06/01/2022	2019-2069	Colton Fire	06/01/2022	456	18,348.55
Invoice	06/08/2022	2019-2039	Hoodland Fire District	06/08/2022	449	121,671.66
Invoice	07/01/2022	22-106	Colton Fire	07/01/2022	426	20,640.00
Payment	07/01/2022	120213592	KATU			-2.09
Invoice	06/01/2023	24-100	Sandy Fire	06/01/2023	91	17,255.00
Total > 90						177,913.12
TOTAL						1,816,256.71

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